



**TRANSFER PRICING QUESTIONNAIRE:  
NEW ZEALAND OWNED MULTATIONALS**

**Introduction**

Please provide the following information based on the latest completed **tax** year for each New Zealand tax resident in your group. In responding to the questions, you may provide separate written comments if you wish to provide clarification on any issue or identify assumptions made. All values must be in NZ dollars.

**Information Required**

1. Name of the company
2. IRD Number
3. Address
  
4. Contact name and telephone number
5. Tax representative
6. Principal activities of the company
  
7. The total value of transactions with non-resident associated persons


8. A breakdown of transactions with non-resident associated persons as follows:

Supplied by associated persons NZ\$000	Supplied to associated persons NZ\$000
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**Tangible property:**

- (a) Raw materials
- (b) Processed goods
- (c) Other (specify)
- (d) Rents, royalties, licence or franchise fees
- (e) Intangible property (acquired or disposed of)


**Services:**

- (f) Management and administration
- (g) Technical
- (h) Research and Development
- (i) Commissions


**Financial:**

- (j) Interest
- (k) Dividends
- (l) Insurance
- (m) Guarantees
- (n) Others (specify)




Supplied by  
associated  
persons  
NZ\$000

Supplied to  
associated  
persons  
NZ\$000

**Other transactions:**

(o) Reimbursement of expenses		
(p) Cost sharing/contribution arrangements		
(q) Revenue sharing arrangements		
(r) Other (specify)		
(s) Total associated party transactions		

9. New Zealand tax legislation sets out five methods (listed below) for calculating an arm's length consideration for setting transfer prices. Please place against each of the methods the value of transactions where prices have been confirmed by that method (i.e. "tested transactions"). Where more than one method was used, allocate the value to the predominant method.

In addition to the method fields, an additional field has been included for untested prices. The "Total Transactions" value below must equal the value for "Total associated party transactions" above.

Supplied by  
associated  
persons  
NZ\$000

Supplied to  
associated  
persons  
NZ\$000

**Tested transactions:**

(a) Comparable uncontrolled price method		
(b) Resale price method		
(c) Cost plus method		
(d) Profit split method		
(e) Comparable profits methods		
(f) Untested transactions		
(g) Total Transactions		

10. Have any goods or services or anything else of value been provided to a non-resident associated person for no consideration? (Tick the box if the answer is YES and please provide details.)
11. Has the company entered into a partnership, a joint venture or a profit or revenue sharing arrangement with a non-resident associated person? (Tick the box if the answer is YES and please supply details of the arrangement.)
12. Has documentation been produced in support of your transfer prices in accordance with the Transfer Pricing Guidelines? (Tick the box if the answer is YES.)

The Transfer Pricing Guidelines can be found in the appendix to the IRD Tax Information Bulletin: Volume 12, No 10 (October 2000) and are available online. Online link: <http://www.ird.govt.nz/forms-guides/number/forms-unnumbered/guide-transfer-pricing.html>



13. Provide copies of financial statements for the latest completed **tax** year in respect of each non-resident associated person with whom transactions occurred as covered in items 8 and 10 above.

14. Have any associated person transactions been the subject of an advance pricing agreement in another jurisdiction? (Tick the box if the answer is YES.)

15. Are you giving consideration to applying for an advance pricing agreement in New Zealand? (Tick the box if the answer is YES.)

16. Name of officer providing this information:

17. Position: